

**Maine Revised Statutes**  
**Title 36: TAXATION**  
**Chapter 569: INTERSTATE ARBITRATION**

**§3914. ARBITRATION AGREEMENT**

When the State Tax Assessor claims that a decedent was domiciled in this State at the time of his death and the taxing authorities of another state or states make a like claim on behalf of their state or states, the State Tax Assessor may with the approval of the Attorney General make a written agreement with the other taxing authorities and with the personal representative to submit the controversy to the decision of a board consisting of one or any uneven number of arbitrators. The personal representative may make the agreement. The parties to the agreement shall select the arbitrator or arbitrators. [1983, c. 480, Pt. A, §59 (AMD) . ]

**SECTION HISTORY**

1983, c. 480, §A59 (AMD) .

---

The State of Maine claims a copyright in its codified statutes. If you intend to republish this material, we require that you include the following disclaimer in your publication:

*All copyrights and other rights to statutory text are reserved by the State of Maine. The text included in this publication reflects changes made through the Second Regular Session of the 126th Maine Legislature and is current through August 1, 2014. The text is subject to change without notice. It is a version that has not been officially certified by the Secretary of State. Refer to the Maine Revised Statutes Annotated and supplements for certified text.*

The Office of the Revisor of Statutes also requests that you send us one copy of any statutory publication you may produce. Our goal is not to restrict publishing activity, but to keep track of who is publishing what, to identify any needless duplication and to preserve the State's copyright rights.

PLEASE NOTE: The Revisor's Office cannot perform research for or provide legal advice or interpretation of Maine law to the public. If you need legal assistance, please contact a qualified attorney.